



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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November 26, 2012

FILE COPY

Robert Massie, Executive Director
Family Care Health Centers
401 Holy Hills
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2013-CDA13)

Dear Mr. Massie:

Enclosed is a report of the fiscal monitoring review of the Family Care Health Centers, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through August 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Family Care Health Centers. Fieldwork was completed on October 19, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**FAMILY CARE HEALTH CENTERS
CONTRACT #12-31-10
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH AUGUST 31, 2012

PROJECT #2013-CDA13

DATE ISSUED: NOVEMBER 26, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
FAMILY CARE HEALTH CENTERS
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH AUGUST 31, 2012**

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INTRODUCTION

Background

Contract Name: Family Care Health Centers.
Contract Number: 12-31-10
Contract Period: January 1, 2012 through December 31, 2012
CFDA Number: 14.218
Contract Amount: \$35,805

The contract provided Community Development Block Grant (CDBG) fund to Family Care Health Centers (Agency) to provide accessible and affordable adult medical services health screening, and education and public health nursing services to low to moderate city residents.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2012, through August 31, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on October 19, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on November 15, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-CDA6 issued October 6, 2011, noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended January 31, 2012; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated May 17, 2012 and rendered an unqualified opinion on internal control over financial reporting and internal control over major programs. There were no significant deficiencies or material weakness noted in the audit of the general purpose financial statements as well as the federal awards.

There was one reportable condition that was required to be reported in accordance with OMB Circular A-133; however, it was not applicable to the CDA grant passed through the City of St. Louis.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no observations.